

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

VALUE  
1,544,603

Assisted by:  
**VonFeldt, Bauer & VonFeldt, Chtd.**  
**Certified Public Accountants**  
 Address:  
**PO Box 127, 818 Broadway**  
**Larned, KS 67550**  
 Email:  
**mlb@cpaybv.com**

Attest: \_\_\_\_\_ 2019

RECEIVED

County Clerk

AUG 23 2019

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_

**CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"**

Page No. 1

## **SIGNIFICANT BUDGET ASSUMPTIONS**

### **GENERAL ASSUMPTIONS:**

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

### **REVENUE ASSUMPTIONS:**

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### **EXPENDITURES ASSUMPTIONS:**

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Sawmill Township

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019	+ \$ 46,498
2. Debt service levy in 2019	- \$ 0
3. Tax levy excluding debt service	\$ 46,498

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 0
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 166,256
5b. Personal property 2018	- 14,157
5c. Increase in personal property (5a minus 5b)	+ 152,099
	(Use Only if > 0)
6. Valuation of property that changed in use during 2019:	+ 0
7. Total valuation adjustment (sum of 4, 5c, 6)	152,099
8. Total estimated valuation July 1, 2019	1,544,603
9. Total valuation less valuation adjustment (8 minus 7)	1,392,504
10. Factor for increase (7 divided by 9)	0.10923
11. Amount of increase (10 times 3)	+ \$ 5,079
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 51,577
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	51,577
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 1,162
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 52,739

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2020

Sawmill Township  
Pawnee County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Watercraft
General	10,242	332	5	22	0
Debt Service	0	0	0	0	0
Library	0	0	0	0	0
Road	36,256	1,173	18	77	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	46,498	1,505	23	99	0

County Treas Motor Vehicle Estimate 1,505

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03237

RVT Factor 0.00049

16/20M Factor 0.00213

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
2004 John Deere Grader	9/16/16	72	2.45	45,500	33,313	7,160	7,160
				Total	33,313	7,160	7,160

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Sawmill Township

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	3,257	-311	4,840
Receipts:			
Ad Valorem Tax	1,234	10,242	xxxxxxxxxxxxxxxx
Delinquent Tax	54	33	51
Motor Vehicle Tax	163	33	332
Recreational Vehicle Tax	2	1	5
16/20 M Vehicle Tax		2	22
Commercial Vehicle Tax		0	0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,453</b>	<b>10,311</b>	<b>410</b>
<b>Resources Available:</b>	<b>4,710</b>	<b>10,000</b>	<b>5,250</b>
Expenditures:			
Officers Pay	0		
Salaries & Wages	0		
Employee Benefits	0		
Supplies	100	105	110
Utilities	840	865	1,000
Licenses & Fees	1,460	1,490	1,500
Contractual Services	2,621	2,700	3,000
Insurance			
Capital Outlay			10,140
Cash Forward (2020 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>5,021</b>	<b>5,160</b>	<b>15,750</b>
Unencumbered Cash Balance Dec 31	-311	4,840	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	9,502	10,455	15,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,750
		Tax Required	10,500
			0
		Delinquent Comp Rate:	0.0%
		Amount of 2019 Ad Valorem Tax	10,500

See Tab B

**CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"**

Sawmill Township

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	28,207	43,939	35,045
Receipts:			
Ad Valorem Tax	42,977	36,256	xxxxxxxxxxxxxxxx
Delinquent Tax	288	258	237
Motor Vehicle Tax	865	1,146	1,173
Recreational Vehicle Tax	13	24	18
16/20M Vehicle Tax		77	77
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	2,111	2,200	2,500
Refunds & Reimbursements	41	50	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>46,295</b>	<b>40,011</b>	<b>4,055</b>
<b>Resources Available:</b>	<b>74,502</b>	<b>83,950</b>	<b>39,100</b>
Expenditures:			
Officers Pay	0		
Salaries & Wages	5,384	5,500	6,000
Employee Benefits	845	865	1,000
Road Maintenance	276	285	500
Road Materials	1,477	1,510	2,000
Insurance	3,178	3,245	3,500
Repairs	7,009	7,150	7,500
Fuel & Oil	5,234	5,350	5,500
Contractual Services	0		
Capital Outlay	7,160	25,000	54,505
Cash Forward (2020 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>30,563</b>	<b>48,905</b>	<b>80,505</b>
Unencumbered Cash Balance Dec 31	43,939	35,045	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	64,250	64,010	80,505
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			80,505
Tax Required			41,405
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			41,405

**Special Machinery**

K.S.A. 68-141g

	2018 Actual Year
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	0
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



# NOTICE OF BUDGET HEARING

The governing body of  
Sawmill Township  
Pawnee County

will meet on August 8, 2019 at 8:00 PM at James Ryan residence, 1023 330th Avenue, Burdett, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	5,021	0.960	5,160	7.402	15,750	10,500	6.798
Debt Service							
Library							
Road	30,563	33.739	48,905	26.202	80,505	41,405	26.806
Special Machinery							
Totals	35,584	34.699	54,065	33.604	96,255	51,905	33.604
Less: Transfers	0		0		0		
Net Expenditure	35,584		54,065		96,255		
Total Tax Levied	45,475		46,498		XXXXXXXXXXXXXX		
Assessed Valuation:							
Township	1,310,609		1,383,710		1,544,603		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	45,550		39,506		33,313		
Total	45,550		39,506		33,313		

\*Tax rates are expressed in mills.

James Ryan  
Treasurer

# Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

## THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for

consecutive ISSUE, the first publication thereof being made as aforesaid on the 18 day of July 2019 with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_

U W. Mercer

SUBSCRIBED and sworn to before me this 18 day of

July, 2019.  
Patty Smith  
Notary Public

My commission expires Jan. 20, 2020

Printer's fee \_\_\_\_\_ \$

Additional copies \_\_\_\_\_ \$



# Proof of Publication

## LEGAL

## LEGAL

(First published in The Tiller & Toiler, July 18, 2019) 11

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Pawnee County

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Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	5,071	0.969	5,160	1.402	15,750	10,500
Debt Service						
Library	30,563	33,739	48,005	36,702	80,505	41,405
Road						
Special Machinery						
Totals	35,634	34,699	53,065	33,604	96,255	51,905
Less: Transfers	0	0	0	0	0	0
Net Expenditure	35,634		53,065		96,255	
Total Tax Levied	45,475		46,498			
Assessed Valuation:						
Township	1,310,609		1,385,710		1,544,603	
Outstanding Indebtedness:						
Jan 1	2017		2018		2019	
G.O. Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	45,550		39,506		33,313	
Total	45,550		39,506		33,313	

\*Tax rates are expressed in mills.

James Ryan  
Treasurer